IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE TWENTY THIRD DAY OF APRIL
TWO THOUSAND AND SEVEN

PRESENT
THE HON'BLE SRI JUSTICE BILAL NAZKI
and
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION No.8412 2007

Between:

M/s.Bayer Crop Science Ltd.

..... PETITIONER

AND

The Commercial tax Officer,
Narayanaguda Circle,
Officer of the Deputy Commissioner (CT),
Abids Division, Nampally, Hyderabad.

.....RESPONDENT

The Hon'ble Sri Justice Bilal Nazki
and
The Hon'ble Sri Justice Nooty Ramamohana Rao

Writ Petition No.8412 of 2007

Order: ***(Per the Hon'ble Sri Justice Bilal Nazki)***

A show cause notice was issued to the petitioner on 15-03-2007, which he had admittedly received on 17-03-2007. The petitioner had time to file objections to the said showcause notice proposing the assessment till 24th March, 2007, but he filed the reply only on 28th March, 2007, on which date, the matter was finally decided by the authority concerned. By 31st March, 2007, the matter would have become infructuous

it gets time barred and there was no option left with the authority concerned except to pass the order on merits.

The only contention raised by the learned Counsel for the petitioner before us is that reasonable opportunity has not been given to the petitioner. The showcause notice was received by the petitioner on 17-03-2007 and there were two holidays in between 17-03-2007 and 28-03-2007.

Even though it is taken to be factually correct that there were two holidays between 11 days from 17th March, 2007 and 28th March, 2007, the petitioner could have atleast informed the respondent-authority that he had no sufficient time and he could have asked for extension of time. But, all this was not done only to come to this Court to seek quashing of the impugned

assessment order. The petitioner has an efficacious alternative remedy available as the assessment order, which has been passed by the respondent-authority, is also an appealable order.

For these reasons, we do not find any ground to interfere with the impugned order.

The Writ Petition is, accordingly, dismissed. No costs.

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(Bilal Nazki, J)

23rd April, 2007

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(Nooty Ramamohana Rao, J)

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